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INTEGRATION OF INNOVATIVE TECHNOLOGIES IN THE TAXATION PROCESS OF LEGAL ENTITIES

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Abstract

This article analyzes the integration of innovative technologies into the taxation processes of legal entities. It discusses the main directions of digital transformation, the advantages and challenges of implementing modern technologies such as artificial intelligence, Big Data, blockchain, and digital platforms. Special attention is paid to the impact of digitalization on transparency, efficiency, and risk mitigation in tax administration, as well as the requirements for the adaptation of legal, technical, and organizational frameworks. The article also highlights the future prospects and strategic importance of technological modernization in corporate taxation.

Keywords: Corporate taxation, innovative technologies, digitalization, tax administration, automation, artificial intelligence, blockchain, Big Data.

Annotatsiya:

Ushbu maqolada yuridik shaxslarni soliqqa tortish jarayonlariga innovatsion texnologiyalarning joriy etilishi tahlil qilinadi. Unda raqamli transformatsiyaning asosiy yoʻnalishlari, zamonaviy texnologiyalar — sunʼiy intellekt, katta maʼlumotlar (Big Data), blokcheyn va raqamli platformalarning afzalliklari hamda ularni joriy qilishdagi muammolar yoritilgan. Soliq boshqaruvi sohasida

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raqamlashtirishning shaffoflik, samaradorlik va xatarlarni kamaytirishdagi ro‘li, shuningdek, ushbu o‘zgarishlarga moslashtiriladigan huquqiy, texnik va tashkiliy talablar alohida ko‘rib chiqilgan. Maqolada, shuningdek, yuridik shaxslar soliqqa tortilishida texnologik modernizatsiyaning istiqbollari va strategik ahamiyatiga ham e’tibor qaratilgan.

Kalit so‘zlar: yuridik shaxslar soliqqa tortilishi, innovatsion texnologiyalar, raqamlashtirish, soliq boshqaruvi, avtomatizatsiya, sun’iy intellekt, blokcheyn, katta ma’lumotlar.

Аннотация:

В данной статье анализируется интеграция инновационных технологий в процессы налогообложения юридических лиц. Рассматриваются основные направления цифровой трансформации, преимущества и вызовы внедрения современных технологий, таких как искусственный интеллект, большие данные (Big Data), блокчейн и цифровые платформы. Особое внимание уделяется влиянию цифровизации на прозрачность, эффективность и снижение рисков в налоговом администрировании, а также требованиям к адаптации правовых, технических и организационных структур. В статье также подчеркиваются перспективы и стратегическая важность технологической модернизации в корпоративном налогообложении.

Ключевые слова: корпоративное налогообложение, инновационные технологии, цифровизация, налоговое администрирование, автоматизация, искусственный интеллект, блокчейн, большие данные.

INTRODUCTION

The process of introducing innovative technologies in the taxation of legal entities is one of the most important and dynamic directions of contemporary economic and legal development. Modern challenges and the active digitalization of the

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global economy are stimulating states to seek and implement the most effective technological solutions for improving tax administration, increasing transparency, reducing shadow activity, and strengthening the foundations of financial stability. Taxation is an integral instrument for the state to regulate economic relations, ensure budget revenues, and stimulate innovation in the private sector. In this context, the integration of innovative technologies in the system of corporate taxation can radically change the mechanism of interaction between tax authorities and business entities, contribute to simplifying procedures, reduce administrative barriers, and bring the process of collecting taxes to a wholly new qualitative level. The digital transformation of tax administration involves the active application of information and communication technologies, artificial intelligence, Big Data analysis, distributed ledgers, cloud computing, and other advanced technological solutions. This ensures the timely collection, storage, and analytical processing of tax information flows. Digital platforms and technological tools not only provide the automation of routine processes and document turnover, but also enable digital tracing of transactions, real-time control of compliance, and detailed risk analysis. Thus, innovative technologies help create a favorable tax climate, reduce the level of corruption, improve the investment attractiveness of the country, and expand the tax base through the legalization of previously hidden profits and incomes.

MATERIALS AND METHODS

One of the most effective innovations in recent years is the deployment of electronic tax reporting systems. Electronic submission of tax reports by legal entities makes it possible to significantly reduce paperwork, streamline the documentation process, speed up data processing, and minimize the impact of the human factor. Automation of tax declarations, calculation, and control mechanisms ensures high reliability and accuracy of information, allows tax authorities to promptly identify inconsistencies and signs of tax evasion, and



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provides taxpayers with transparent feedback. Through electronic systems, taxpayers are able to access up-to-date information, legal acts, individual consultations, and support services online, which enhances tax literacy among entrepreneurs and promotes voluntary compliance. Another key innovation is the introduction of cloud computing and centralized digital databases. Transitioning to cloud technology facilitates secure storage, backup, and sharing of vast volumes of tax information. This reduces maintenance costs for regulatory authorities and increases the efficiency of interaction between tax institutions and businesses. Centralized databases enable real-time monitoring of taxpayer activities, analysis of financial operations, and effective detection of suspicious transactions. In addition, the creation of single digital tax platforms allows for integration with other state and commercial registries, automates data cross-verification, and simplifies tax risk assessment procedures [1].

Artificial intelligence and machine learning algorithms are also increasingly being applied in the field of tax administration. These technologies enable the identification of complex tax evasion schemes, automate risk profiling, optimize the selection of taxpayers for audits, and forecast possible violations based on statistical models. With artificial intelligence, tax authorities can more accurately target their control measures, reduce the volume of unnecessary inspections, and decrease the administrative burden for compliant taxpayers. Furthermore, intelligent systems are able to continuously analyze large volumes of unstructured data and independently adapt to new types of risks and fraudulent schemes. Blockchain and distributed ledger technology have a special place in the process of digital transformation of taxation. The use of blockchain enables the creation of transparent, immutable records of financial transactions, ensures the authenticity and reliability of information, and allows for the instant confirmation of compliance with tax obligations. Many developed economies are piloting the introduction of blockchain in VAT administration, digital invoicing, and international tax reporting, which improves cross-border cooperation and blocks



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channels for tax evasion and illicit financial flows. Distributed ledgers can become a key element in the construction of a decentralized and open model of tax control, where all parties have equal access to information and transaction histories [2].

RESULTS AND DISCUSSIONS

Digital innovations enable legal entities to automate not only tax reporting but also accounting and interaction with external auditors, partners, and financial institutions. The implementation of end-to-end digital solutions in corporate tax management allows businesses to optimize internal processes, reduce labor and time costs, and minimize risks associated with calculation and payment errors. With digital tools, companies can track changes in tax legislation, automatically adapt their financial strategies to new tax rates and requirements, and model the consequences of planned economic activities. The development and application of electronic signatures and identification systems significantly simplifies the authentication of taxpayers and the validation of electronic documents. Secure digital identification is a critical element of remote interaction between legal entities and tax authorities. Electronic signatures provide legal entities with the opportunity to enter into legally valid contracts, submit tax and accounting documents, appeals, and complaints online, and participate in state procurement without leaving the office. This not only reduces the costs of documentation but also increases the level of corporate mobility and operational flexibility. It is important to emphasize the global trend of using digital invoicing and smart contracts in corporate taxation. Digital invoicing ensures end-to-end traceability of all transactions, simplifies the process of allocating VAT, and minimizes the risk of fraud. Smart contracts, based on blockchain, enable the automatic fulfillment of tax obligations upon the occurrence of predefined conditions, ensuring compliance with tax requirements in real time. Such solutions significantly reduce the opportunities for shadow activity, facilitate the work of

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both tax authorities and entrepreneurs, and increase the predictability of business processes [3].

In recent years, attention has also been paid to the implementation of tax chatbots and virtual assistants. These digital agents, based on artificial intelligence, can consult taxpayers on legislation, provide information on deadlines and obligations, help fill out declarations, and remind of upcoming payments. This level of taxpayer support increases transparency, reduces the number of errors, and speeds up the process of resolving tax-related queries. The integration of Big Data analytics in tax policy-making and administration allows for comprehensive analyses of the economic activities of legal entities at sectoral and national levels. Tax authorities use Big Data to forecast tax revenues, assess the effectiveness of different tax incentives, identify trends in tax payment and avoidance, and improve audit planning. The analysis of massive arrays of corporate data helps regulators to shift from reactive to proactive measures and focus resources on the most important risks. The improvement of digital communication channels and personalized online services for corporate taxpayers is another essential milestone in tax digitalization. Digital tax portals and user-friendly interfaces allow legal entities not only to submit documents and pay taxes online but also to monitor payment statuses, receive notifications, download relevant forms, and manage tax-related affairs efficiently. Enhanced digital communication improves customer orientation, shortens bureaucratic procedures, and stimulates the digital culture of taxation [4].

Implementation of innovative technologies in corporate taxation, however, also raises a number of challenges and issues requiring deliberate solutions. Among the main challenges are ensuring cyber security and data protection, protecting corporate secrets, complying with privacy legislation, overcoming resistance to change within tax authorities and businesses, and managing digital inequalities between large and small companies. Tax digitalization also necessitates systematic training and professional development for tax officers and IT



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specialists, the revision of regulatory frameworks, and the assurance of interoperability between new digital platforms and legacy systems. The global experience demonstrates that the most successful implementation of innovative technologies in the taxation of legal entities occurs in jurisdictions where there is clear political will, active communication with the business community, systematic legal reforms, and strategic investment in digital infrastructure. Government support of research and development, the introduction of fiscal incentives for digitalization, and the creation of digital innovation ecosystems are crucial for accelerating the digital transformation of corporate tax administration. International cooperation, experience exchange, and harmonization of standards also play an increasingly important role. Despite all difficulties, the process of digital transformation of taxation is irreversible and reactive. Modern taxes are becoming more transparent, predictable, automated, and user-centered under the influence of innovative technologies. The digital turn means that both public administration and the corporate sector must be constantly ready to absorb new solutions, adapt to changing digital realities, and participate jointly in building modern, transparent, and efficient tax systems [5].

The anticipated future of tax administration will likely be inextricably linked with artificial intelligence-driven decision-making, real-time tax calculation and payment, the development of entirely paperless tax processes, and the further automation and personalization of services for legal entities. As digital technologies evolve, the boundaries of tax control and planning will continue to expand, enabling more sophisticated approaches to tax risk management and more open government-business interaction. Active involvement of all stakeholders—government agencies, regulators, business associations, IT developers, tax practitioners, and academics—is essential in the successful transition to digital and innovative tax environments. For legal entities, technological modernization of taxation is not only a necessity for compliance

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but also a source of competitive advantage, cost reduction, improvement of business reputation, and increased economic resilience [6].

Conclusion

The introduction of innovative technologies in the process of corporate taxation is shaping a new era in tax administration, characterized by transparency, efficiency, automation, and proactive engagement of both the state and business sector. Digitalization stimulates the emergence of more advanced analytical and control tools, enables better fiscal planning, minimizes risks associated with tax evasion, and expands both the capabilities of tax authorities and the rights of legal entities. At the same time, it imposes new challenges for security, privacy, and regulatory adaptation. The future belongs to those jurisdictions and organizations who are able to quickly adapt to the changing technological landscape, invest in digital infrastructure, develop relevant skills, and ensure a culture of responsible and innovative tax compliance. Flexible strategies, open dialogue, and relentless modernization are the keys to building a digital tax system capable of meeting modern economic and social challenges.

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